

EXHIBIT 31

REDACTED

"Dave Dawson"
<ddawson@capital4
.com>

09/29/2007 09:37
AM

To
Dean Whitehouse/US/3Com@3Com, Bob
Dechant/US/3Com@3Com, Larry
Langmore/US/3Com@3Com,
<gmurray@capital4.com>, "'Don P
Baker'" <dpbaker@capital4.com>,
<jtipton@hawkeyeins.com>, "'Rick
Gutierrez'"
<rgutierrez@capital4.com>, "'Dave
Casale'" <dcasale@capital4.com>,
<jstiegameier@capital4.com>, "'Ish
Villa Lobos'" <ish@capital4.com>,
<onebilld@yahoo.com>

cc

Glenn Ewing/US/3Com@3Com

Subject

FW: Time-Warner bill not paid for 3
months - disconnect 9/30/07

Mr. Tipton,

We sincerely apologize for the confusion and concern. In reviewing your specific account situation, the contract is one between 3Com and Hawkeye directly. 3Com is required to fulfill the obligation and, except for after hours access problems, will work directly with you to.

It would be my recommendation, in order to ensure that no interruption occurs from Time Warner, and if you do NOT hear back from 3Com today, that you pay Time Warner directly and immediately forward payment information to 3Com for reimbursement and an ongoing support plan that keeps you protected and whole.

We will provide support and information to assist you, to the extent we can.

Sincerely,

Dave Dawson

Joe Tipton <jtipton@hawkeyeins.com> wrote:

Subject: Time-Warner bill not paid for 3 months - disconnect 9/30/07
Date: Fri, 28 Sep 2007 15:48:29 -0500
From: "Joe Tipton" <jtipton@hawkeyeins.com>
To: "Robert Ardolino" <rardolino@capital4.com>, "Rick Gutierrez" <rgutierrez@capital4.com>, <dwbaker@capital4.com>, <dwhitehouse@3com.com>, <bdechant@3com.com>
CC: "Bill Davis" <onebilld@yahoo.com>, "Gary Murray" <gmurray@capital4.com>, "Chris Tipton" <ctipton@hawkeyeins.com>

Gentlemen:

On Wednesday, September 26, 2007, at 2:03 PM, I received an email fro Robert Ardolino -
Subject: Capital4 Letter sent to our clients.

The letter says: "Your current service providers and leasing companies have been notified by Capital4 and will be contacting you to assist in establishing a direct relationship."

Our situation may be different than your other customers in that our installation is not complete. most of the equipment has been installed, but the system itself is not fully functional, even after more than 5 months of installation.

Our sales system is a Point-of-Sale system and if it is not functional, there are no sales. our customers go elsewhere. We lose a minimum of \$50,000 per hour when our producers cannot contact us by phone or internet. As indicated in previous correspondence, our actual damages due to improper installation and service are now in excess of \$400,000. Further damage due to service failure may well affect us to the point that we cannot sustain our business.

The letter says our providers will contact us. but after 48 hours they still have not. AND WE DON'T EVEN KNOW WHO THEY ARE OR HOW TO CONTACT THEM.

We do not this. Part of our service is still on Time-Warner under our old contract. We agreed to pay a penalty for early cancellation, but the contract expires in November, and yet we are still on their system.

At your instructions we stopped paying Time-Warner and signed a document authorizing them to look to you for payment, at which time we stopped receiving bills from them.

Time-Warner informs us that you have not paid their bill for 3 months and that THEY WILL DISCONNECT OUR SERVICE AS OF 9/30 IF WE DO NOT PAY THEM \$3,500 DIRECTLY.

We cannot afford to lose Time-Warner as a provider. If do not hear from you by 5:00 PM today, I will instruct my accounting department to pay Time-Warner directly. I'm sure someone within your organization knows the significance of that. this could quickly move from a civil, financial issue to one of conversion of fiduciary funds.

I really need to hear from someone.

Dean Whitehouse, Sr. Corporate Counsel or Bob Dechant

Joe W. Tipton

President

Hawkeye Insurance

P.O. Box 703307

Dallas, TX 75370-3307

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Thank you.

Yahoo! oneSearch: Finally,

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Ish Villa-Lobos | Chairman | Direct: 713-574-9444 | mobil: 713-225-1111

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[attachment "C.htm" deleted by Dean Whitehouse/US/3Com] [attachment "CSA.pdf" deleted by Dean Whitehouse/US/3Com] [attachment "Time Warner Original Bill.pdf" deleted by Dean Whitehouse/US/3Com]

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